

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
Eastern DIVISION

In re: Carhart, Inc.

§ Case No. 16-24720  
§  
§  
§

Debtor(s)

---

**TRUSTEE'S FINAL REPORT (TFR)**

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under Chapter 7 of the United States Bankruptcy Code was filed on 08/01/2016. The undersigned trustee was appointed on 08/01/2016.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized the gross receipts of \$ 52,000.00

Funds were disbursed in the following amounts:

Payments made under an interim distribution	0.00
Administrative expenses	<u>24,095.22</u>
Bank service fees	<u>1,689.27</u>
Other payments to creditors	<u>0.00</u>
Non-estate funds paid to 3rd Parties	<u>0.00</u>
Exemptions paid to the debtor	<u>0.00</u>
Other payments to the debtor	<u>0.00</u>
Leaving a balance on hand of <sup>1</sup>	\$ <u>26,215.51</u>

The remaining funds are available for distribution.

<sup>1</sup>The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 04/19/2019 and the deadline for filing governmental claims was 04/19/2019. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$5,850.00. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$5,850.00, for a total compensation of \$5,850.00<sup>2</sup>. In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00 and now requests reimbursement for expenses of \$0.00 for total expenses of \$0.00<sup>2</sup>.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 03/11/2025

By: /s/ Joji Takada  
Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. §1320.4(a)(2) applies.

---

<sup>2</sup>If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D)

## Form 1

Individual Estate Property Record and Report  
Asset CasesExhibit A  
Page: 1

Case No.: 16-24720

Trustee Name: (330810) Joji Takada

Case Name: Carhart, Inc.

Date Filed (f) or Converted (c): 08/01/2016 (f)

For Period Ending: 03/11/2025

§ 341(a) Meeting Date: 08/31/2016

Claims Bar Date: 04/19/2019

1 Ref. #	2 Asset Description (Scheduled And Unscheduled (u) Property)	3 Petition/ Unscheduled Values	4 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	5 Property Formally Abandoned OA=§554(a) abandon.	6 Sale/Funds Received by the Estate	7 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1	Cash on Hand	758.00	758.00		0.00	FA
2	Accounts Receivable  -Adequate documents not provided/retained by Debtor; Discussion with collection attorney indicated difficulty in realizing on A/R; Declined to pursue by multiple collection attorneys because of A/R condition/documentation.	15,000.00	15,000.00		0.00	FA
3	Misc office furniture and equipment  (Desk, chair, file cabinets) Dell E6510 laptop Generic Windows server. Dell 3115DN Printer. Located at 3512 White Eagle Drive, Naperville, IL 60564 -Cost of liquidation more than collectible proceeds.	750.00	750.00		0.00	FA
4	Attorney Malpractice Claim  Claims against law firms and attorneys who represented LLC partially owned by the Debtor. Von Breeson and roper, Milwaukee, WI; Wagoner, falconer and Judd, Minneapolis, MC; Mallory and Zimmerman, Milwaukee, WI; Cade LAW, Milwaukee, WI. -No/insufficient documentation from Debtor; Requests to multiple attorneys to pursue, all declined to represent estate on contingency basis in order to pursue claim.	Unknown	Unknown		0.00	FA
5	Shareholder derivative action  False expense reports filed with LLC (1/2) oqnwsv shareholder of co-worker, Halaska International LLC. Mr. Chris Halaska. Litigated but no specifically mentioned in Judgment entered in Wisconsin LLC litigation. -Basis for the claim tenuous as related issue previously litigated; No attorney would agree to pursue claim on contingency basis.	55,000.00	55,000.00		0.00	FA
6	Fraudulent Transfer (u)  Fraudulent transfers from debtor to owner's wife; Settled for \$52,000.	Unknown	200,000.00		52,000.00	FA
<b>6</b>	<b>Assets Totals (Excluding unknown values)</b>	<b>\$71,508.00</b>	<b>\$271,508.00</b>		<b>\$52,000.00</b>	<b>\$0.00</b>

## Form 1

# Individual Estate Property Record and Report Asset Cases

Exhibit A  
Page: 2

Case No.: 16-24720

Trustee Name: (330810) Joji Takada

Case Name: Carhart, Inc.

Date Filed (f) or Converted (c): 08/01/2016 (f)

For Period Ending: 03/11/2025

§ 341(a) Meeting Date: 08/31/2016

Claims Bar Date: 04/19/2019

### Major Activities Affecting Case Closing:

Tax payor advocate successful in resolving issues with tax filing; prepare TFR for UST review--JT 12/27/24

Ongoing discussions with IRS re: tax returns; Engaged Taxpayer Advocate for assistance.--JT 8/21/24

Ongoing discussions with IRS re: tax returns; Engaged Taxpayer Advocate for assistance.--JT 5/1/24

Ongoing discussions with IRS re: tax returns; Engaged Taxpayer Advocate for assistance.--JT 2/4/24

Ongoing discussions with IRS re: tax returns; Engaged Taxpayer Advocate for assistance.--JT 12/15/23

Investigating possible insider transfers from Debtor; Owner filed personal bankruptcy in Florida. - Joji Takada 9/28/2016

Investigating possible insider transfers from Debtor; Owner filed personal bankruptcy in Florida. - Joji Takada 12/20/2016

Investigating possible preferences/fraudulent transfers. - Joji Takada 1/27/2017

Investigating possible preferences/fraudulent transfers. - Joji Takada 4/7/2017

Investigating possible preferences/fraudulent transfers. - Joji Takada 8/5/2017

Investigating possible preferences/fraudulent transfers. - Joji Takada 11/27/2017

Investigating possible preferences/fraudulent transfers. - Joji Takada 3/2/2018

Proceeding with preferences/fraudulent transfers. - Joji Takada 7/5/2018

Monitoring preferences/fraudulent transfer litigation. - Joji Takada 11/26/2018

Monitoring preferences/fraudulent transfer litigation. - JT 3/9/19

Monitoring preferences/fraudulent transfer litigation. - JT 7/15/19

Monitoring preferences/fraudulent transfer litigation. - JT 11/29/19

Monitoring preferences/fraudulent transfer litigation. - JT 3/3/20

Monitoring preferences/fraudulent transfer litigation. - JT 7/16/20

Monitoring preferences/fraudulent transfer litigation. - JT 10/30/20

Monitoring preferences/fraudulent transfer litigation. - JT 12/28/20

Monitoring preferences/fraudulent transfer litigation. - JT 4/14/21

Monitoring preferences/fraudulent transfer litigation. - JT 7/16/21

Settlement discussions re: offered made by defendant. - JT 11/22/21

Settlement reached re: transfers; 9019 filed. JT 12/18/21

Initial Projected Date Of Final Report (TFR): 12/30/2017

Current Projected Date Of Final Report (TFR): 03/11/2025 (Actual)

## Form 2

Exhibit B

Page: 1

## Cash Receipts And Disbursements Record

**Case No.:** 16-24720      **Trustee Name:** Joji Takada (330810)  
**Case Name:** Carhart, Inc.      **Bank Name:** Metropolitan Commercial Bank  
**Taxpayer ID #:** \*\*-\*\*3294      **Account #:** \*\*\*\*\*6653 Checking  
**For Period Ending:** 03/11/2025      **Blanket Bond (per case limit):** \$77,173,558.00  
**Separate Bond (if applicable):** N/A

1	2	3	4	5	6	7	
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
01/10/22	{6}	Firas Abundada	Settlement re fraudulent transfer litigation	1241-000	52,000.00		52,000.00
01/24/22	101	Nate Cade	Special counsel fees and expenses			24,095.22	27,904.78
		Nate Cade	Special counsel expenses \$3,295.22	3220-610			
		Nate Cade	Special counsel fees \$20,800.00	3210-600			
01/31/22		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		50.00	27,854.78
02/28/22		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		55.83	27,798.95
03/31/22		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		49.01	27,749.94
04/29/22		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		42.99	27,706.95
05/31/22		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		42.92	27,664.03
06/30/22		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		48.77	27,615.26
07/29/22		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		42.78	27,572.48
08/31/22		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		48.60	27,523.88
09/30/22		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		44.11	27,479.77
10/31/22		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		42.57	27,437.20
11/30/22		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		46.91	27,390.29
12/30/22		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		43.89	27,346.40
01/31/23		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		46.74	27,299.66
02/28/23		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		40.83	27,258.83
03/31/23		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		45.14	27,213.69
04/05/23	102	Department of Treasury	Estate taxes Stopped on 04/26/2023	3110-005		6,000.00	21,213.69
04/26/23	102	Department of Treasury	Estate taxes Stopped: check issued on 04/05/2023	3110-005		-6,000.00	27,213.69
04/27/23	103	Department of Treasury	Estate taxes Stopped on 10/23/2023	3110-005		6,000.00	21,213.69
04/28/23		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		40.70	21,172.99
05/31/23		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		47.90	21,125.09
06/30/23		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		43.47	21,081.62
07/31/23		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		41.95	21,039.67

Page Subtotals: \$52,000.00 \$30,960.33

## Form 2

Exhibit B

Page: 2

## Cash Receipts And Disbursements Record

**Case No.:** 16-24720      **Trustee Name:** Joji Takada (330810)  
**Case Name:** Carhart, Inc.      **Bank Name:** Metropolitan Commercial Bank  
**Taxpayer ID #:** \*\*-\*\*\*3294      **Account #:** \*\*\*\*\*6653 Checking  
**For Period Ending:** 03/11/2025      **Blanket Bond (per case limit):** \$77,173,558.00  
**Separate Bond (if applicable):** N/A

1	2	3	4	5	6	7	
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
08/31/23		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		47.67	20,992.00
09/29/23		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		41.81	20,950.19
10/23/23	103	Department of Treasury	Estate taxes Stopped: check issued on 04/27/2023	3110-005		-6,000.00	26,950.19
10/31/23		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		46.07	26,904.12
11/30/23		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		43.11	26,861.01
12/29/23		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		41.61	26,819.40
01/31/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		47.16	26,772.24
02/29/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		41.36	26,730.88
03/29/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		41.29	26,689.59
04/30/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		45.50	26,644.09
05/31/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		44.00	26,600.09
06/28/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		39.68	26,560.41
07/31/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		46.69	26,513.72
08/30/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		42.37	26,471.35
09/30/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		40.89	26,430.46
10/31/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		46.47	26,383.99
11/29/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		39.35	26,344.64
12/31/24		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		46.32	26,298.32
01/31/25		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		43.54	26,254.78
02/28/25		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		39.27	26,215.51

<b>COLUMN TOTALS</b>	<b>52,000.00</b>	<b>25,784.49</b>	<b>\$26,215.51</b>
Less: Bank Transfers/CDs	0.00	0.00	
<b>Subtotal</b>	<b>52,000.00</b>	<b>25,784.49</b>	
Less: Payments to Debtors		0.00	
<b>NET Receipts / Disbursements</b>	<b>\$52,000.00</b>	<b>\$25,784.49</b>	

**Form 2**

Exhibit B  
Page: 3

**Cash Receipts And Disbursements Record**

**Case No.:** 16-24720  
**Case Name:** Carhart, Inc.  
**Taxpayer ID #:** \*\*-\*\*3294  
**For Period Ending:** 03/11/2025

**Trustee Name:** Joji Takada (330810)  
**Bank Name:** Metropolitan Commercial Bank  
**Account #:** \*\*\*\*\*6653 Checking  
**Blanket Bond (per case limit):** \$77,173,558.00  
**Separate Bond (if applicable):** N/A

<b>TOTAL - ALL ACCOUNTS</b>	<b>NET DEPOSITS</b>	<b>NET DISBURSEMENTS</b>	<b>ACCOUNT BALANCES</b>
*****6653 Checking	\$52,000.00	\$25,784.49	\$26,215.51
	<b>\$52,000.00</b>	<b>\$25,784.49</b>	<b>\$26,215.51</b>

Printed: 03/11/2025 5:06 AM

Page: 1

### Exhibit C

#### Claims Proposed Distribution Register

Case: 16-24720 Carhart, Inc.

Case Balance:		Total Proposed Payment:		Remaining Balance:				
Claim #	Claimant Name	Type	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment	Remaining Funds
	Law Offices of Zane Zielinski PC	Admin Ch. 7	\$0.00	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$18,215.51
	<3210-00 Attorney for Trustee Fees (Other Firm)>							
	Nate Cade	Admin Ch. 7	\$0.00	\$20,800.00	\$20,800.00	\$0.00	\$0.00	\$18,215.51
	<3210-60 Special Counsel for Trustee Fees>							
<b>Claim Memo:</b>	Case 16-24720 Doc 31 Filed 12/17/21 Entered 12/20/21 ORDER APPROVING TRUSTEE'S MOTION TO APPROVE SETTLEMENT OF CLAIMS AGAINST KEXIN CARHART AND APPROVE FEES OF SPECIAL COUNSEL AND SHORTENED NOTICE Special Counsel's fees of \$20,800 and costs of \$3,295.22 are approved, and the Trustee is authorized to pay them as soon as practically possible							
	Nate Cade	Admin Ch. 7	\$0.00	\$3,295.22	\$3,295.22	\$0.00	\$0.00	\$18,215.51
	<3220-61 Special Counsel for Trustee Expenses>							
<b>Claim Memo:</b>	Case 16-24720 Doc 31 Filed 12/17/21 Entered 12/20/21 ORDER APPROVING TRUSTEE'S MOTION TO APPROVE SETTLEMENT OF CLAIMS AGAINST KEXIN CARHART AND APPROVE FEES OF SPECIAL COUNSEL AND SHORTENED NOTICE Special Counsel's fees of \$20,800 and costs of \$3,295.22 are approved, and the Trustee is authorized to pay them as soon as practically possible							
	Callero LLP, Callero and	Admin Ch. 7	\$0.00	\$10,404.00	\$0.00	\$10,404.00	\$10,404.00	\$7,811.51
	<3310-00 Accountant for Trustee Fees (Trustee Firm)>							
	Department of Treasury	Admin Ch. 7	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,811.51
	<3110-00 Attorney for Trustee Fees (Trustee Firm)>							

Printed: 03/11/2025 5:06 AM

Page: 2

**Exhibit C**

**Claims Proposed Distribution Register**

**Case: 16-24720 Carhart, Inc.**

Case Balance:			Total Proposed Payment:		Remaining Balance:			
Claim #	Claimant Name	Type	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment	Remaining Funds
<b>Claim Memo:</b> Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0013								
	Joji Takada	Admin Ch. 7	\$5,850.00	\$5,850.00	\$0.00	\$5,850.00	\$5,850.00	\$1,961.51
<2100-00 Trustee Compensation>								
4P	Internal Revenue Service	Priority	\$0.83	\$0.83	\$0.00	\$0.83	\$0.83	\$1,960.68
1	Christopher G. Halaska	Unsecured	\$2,478,611.	\$2,478,611.78	\$0.00	\$2,478,611.78	\$1,718.38	\$242.30
2	Hinshaw & Culbertson, LLP	Unsecured	\$255,596.89	\$255,596.89	\$0.00	\$255,596.89	\$177.20	\$65.10
3	Seth E. Dizard, O'Neil Cannon Hollman DeJong & Lai	Unsecured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65.10
<b>Claim Memo:</b> Amended Claim 3-2 Filed 03/14/22								
3	Seth E. Dizard, O'Neil Cannon Hollman DeJong & Lai	Unsecured	\$93,898.88	\$93,898.88	\$0.00	\$93,898.88	\$65.10	\$0.00
4U	Internal Revenue Service	Unsecured	\$21.38	\$21.38	\$0.00	\$21.38	\$0.00	\$0.00
<b>Total for Case:</b>			<b>16-24720</b>	\$2,833,979.76	\$2,876,478.98	\$24,095.22	\$2,852,383.76	\$26,215.51

**TRUSTEE'S PROPOSED DISTRIBUTION**

Exhibit D

Case No.: 16-24720

Case Name: Carhart, Inc.

Trustee Name: Joji Takada

**Balance on hand:** \$ 26,215.51

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None					

Total to be paid to secured creditors: \$ 0.00  
Remaining balance: \$ 26,215.51

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - Joji Takada	5,850.00	0.00	5,850.00
Attorney for Trustee Fees - Department of Treasury	0.00	0.00	0.00
Accountant for Trustee, Fees - Callero LLP, Callero and	10,404.00	0.00	10,404.00
Attorney for Trustee Fees (Other Firm) - Law Offices of Zane Zielinski PC	8,000.00	0.00	8,000.00
Special Counsel for Trustee Fees - Nate Cade	20,800.00	20,800.00	0.00
Special Counsel for Trustee Expenses - Nate Cade	3,295.22	3,295.22	0.00

Total to be paid for chapter 7 administrative expenses: \$ 24,254.00  
Remaining balance: \$ 1,961.51

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments	Proposed Payment
None			

Total to be paid for prior chapter administrative expenses: \$ 0.00  
Remaining balance: \$ 1,961.51

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$0.83 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
4P	Internal Revenue Service	0.83	0.00	0.83

Total to be paid for priority claims: \$ 0.83  
Remaining balance: \$ 1,960.68

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$2,828,107.55 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.1 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1	Christopher G. Halaska	2,478,611.78	0.00	1,718.38
2	Hinshaw & Culbertson, LLP	255,596.89	0.00	177.20
3	Seth E. Dizard, O'Neil Cannon Hollman DeJong & Lai	0.00	0.00	0.00
3	Seth E. Dizard, O'Neil Cannon Hollman DeJong & Lai	93,898.88	0.00	65.10

Total to be paid for timely general unsecured claims: \$ 1,960.68  
Remaining balance: \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$21.38 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
4U	Internal Revenue Service	21.38	0.00	0.00

Total to be paid for tardily filed general unsecured claims: \$ 0.00  
Remaining balance: \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for subordinated claims: \$ 0.00  
Remaining balance: \$ 0.00